

## PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: William and Joyce Weckstein  
DOCKET NO.: 05-01606.001-R-1  
PARCEL NO.: 07-14-314-026

The parties of record before the Property Tax Appeal Board are William and Joyce Weckstein, the appellants, and the DuPage County Board of Review.

The subject property has been improved with a split-level, frame and masonry single-family dwelling built in 1977 that contains 2,102 square feet of living area. The dwelling features a partial unfinished basement of 624 square feet of building area, central air conditioning, a fireplace, an integral two-car garage, and a 256 square foot wood deck. The property is located in Naperville, Naperville Township, DuPage County, Illinois.

The appellant's petition indicated unequal treatment in the assessment process as the basis of the appeal; no dispute was raised regarding the land assessment. Appellant William Weckstein appeared before the Property Tax Appeal Board and in support of his improvement inequity argument, appellants had previously presented a grid analysis of three suggested comparable properties which were located within 2/10 of a mile of the subject. At the hearing, appellant Weckstein sought to submit property characteristic sheets for three comparables, one of which had not previously been presented and thereby he sought to change appellants' comparable number 2 to a different property.

The board of review objected to the presentation of new evidence at the hearing, but did not object to the remainder of the submission. Appellant Weckstein argued that he had previously submitted this data, but provided no evidence to that effect. Moreover, an examination of the record of the Property Tax Appeal Board reflected no such additional filing by the appellants. Thus, based upon Section 1910.67(k) of the Official Rules of the Property Tax Appeal Board, the newly proposed evidence tendered

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the DuPage County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	35,950
IMPR.:	\$	61,770
TOTAL:	\$	97,720

Subject only to the State multiplier as applicable.

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by the appellant, concerning a property located at 116 Encina, was not accepted into the appeal record at hearing; the remaining comparables were previously submitted and will be considered without objection from the board of review. (86 Ill. Admin. Code Sec. 1910.67(k)).

In considering the originally filed grid analysis and related property characteristic sheets, although appellants described both the subject and the suggested comparables as two-story dwellings, the dwellings are in fact "split-level" properties with frame and masonry exterior construction; each having been constructed in 1977. Each comparable has a partial basement of 624 square feet of building area, one of which is fully finished; central air conditioning; and an integral two-car garage. Comparable number 3 also features a fireplace and an 80 square foot deck. The comparables contained 2,092 or 2,102 square feet of living area and had improvement assessments ranging from \$60,310 to \$61,120 or from \$28.79 to \$29.21 per square foot of living area. The subject had an improvement assessment of \$61,770 or \$29.38 per square foot of living area.

In testimony, the appellant contended that two of the three suggested comparables are the same model as the subject property, but have amenities not present on the subject such as a landscape wall, cement patio, sidewalk the length of the property, fencing, or a finished basement. In particular, appellant noted that the comparables were four bedroom properties whereas the subject consisted of only three bedrooms. Finally, appellant asserted that the three comparables would sell for more money than the subject property on the open market if all four were offered simultaneously. On the basis of these comparisons, the appellant felt that an improvement assessment of \$60,650 or \$28.85 per square foot of living area was appropriate.

The board of review presented its "Board of Review Notes on Appeal" wherein its final assessment of \$97,720 for the subject property was disclosed along with the testimony of Bob Longacre, Deputy Assessor of Naperville Township. In support of the current assessment, the board of review presented a letter from the township assessor, two maps depicting the location of both parties' comparables, a grid analysis of three comparables suggested by the board of review, and a grid analysis reiterating the details of the appellant's three suggested comparables.

The board of review's comparables were all within the same neighborhood code assigned by the assessor and located within about 3/10 of a mile of the subject property. The comparables consist of two-story, frame or frame and masonry dwellings built from 1973 to 1978. Each comparable has a basement ranging from 702 to 1,008 square feet of building area, one of which has 351 square feet of finished area. The deputy township assessor also

indicated that a finished basement receives a "up-charge" on the improvement assessment. Features of the properties include central air conditioning, one fireplace, and a two-car garage. One of the comparables also has a 204 square foot screened porch which the assessor testified would justify a slightly higher improvement assessment for this property as a screened porch is deemed to be a better improvement than a wood deck. The comparable dwellings range in size from 2,092 to 2,230 square feet of living area. Their improvement assessments ranged from \$61,460 to \$66,090 or from \$29.63 to \$30.48 per square foot of living area.

Upon questioning by the Hearing Officer, the assessor acknowledged that comparable number 2 has received a "major reduction" (\$27,000 - \$30,000 of market value) in the land assessment for traffic in that the property is located on a major thoroughfare.

The township assessor also testified that the comparables presented by the appellant supported the subject's current assessment. Namely, appellants' most similar comparable, number 3, had a fireplace like the subject and an 80 square foot deck, which was smaller than the subject property's 256 square foot deck. The assessor further testified the subject's slightly higher improvement assessment of \$29.38 per square foot was justified given the difference in the size of the wood deck as compared to comparable number 3's improvement assessment of \$29.21 per square foot. Based on its analysis of these properties, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant questioned whether his comparable number 1 was correctly described as not having a fireplace by the assessor. In this regard, the appellant noted the photograph of the property as shown on the property characteristics sheet from the township official's website appears to depict a chimney on the far right-side of the dwelling.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board finds no reduction in the subject's assessment is warranted.

The appellants argued the subject property was inequitably assessed. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an

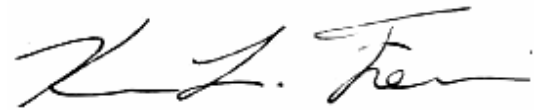
analysis of the assessment data, the Board finds the appellant has not overcome this burden.


The parties submitted six comparables for consideration by the Property Tax Appeal Board. The appellants' three comparables and board of review comparable number 1 were most similar to the subject in size, design, exterior construction, location and/or age. These comparables received the greatest weight in the Board's analysis. The Board finds the range established by the most similar comparables contained in this record is from \$60,130 to \$66,090 or from \$28.79 to \$29.63 per square foot of living area. The subject's improvement assessment of \$61,770 or \$29.38 per square foot of living area is within this range. After considering adjustments for and the differences in both parties' most similar comparables when compared to the subject, the Board finds the subject's improvement assessment is supported and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellants disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

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Chairman

  
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Member

  
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DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: June 27, 2008

  
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Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal

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Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.